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Attorneys for Defendants

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

Adv. Pro. No. 10-04370 (SMB)

v.

SIDNEY MARKS TRUST 2002 and SIDNEY
MARKS,

Defendants.

**REPLY AND JOINDER IN FURTHER SUPPORT OF
DEFENDANTS' MOTION TO DISMISS**

Defendants Sidney Marks Trust 2002 and Sidney Marks (collectively the “Defendants”) respectfully submit this Reply and Joinder in further support of their Motion to Dismiss the Complaint of Irving H. Picard (“Trustee”), bankruptcy trustee for the liquidation of Bernard L. Madoff Investment Securities LLC under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa, *et seq.*, and the substantively consolidated estate of Bernard L. Madoff.

On March 10, 2014, the Trustee and the Securities Investor Protection Corporation (“SIPC”) each filed an omnibus memorandum of law in opposition to the motions to dismiss currently pending in the so-called “Innocent Investor” adversary proceedings, including the Defendants’ Motion to Dismiss (“Trustee’s Opposition” and “SIPC’s Opposition,” respectively).¹ In order to avoid burdening the Court with duplicative briefing, the Defendants hereby join and incorporate by reference all points and arguments made in all other replies and memoranda filed by similarly situated defendants in support of motions to dismiss in the Innocent Investor adversary proceedings and in response to the Trustee’s Opposition and/or SIPC’s Opposition.

The Defendants do not, by filing this Reply and Joinder, admit any fact or waive any right, objection, or defense, argument, or issue, all of which are expressly reserved. The Defendants reserve all rights to be heard before the Court with regard to their Motion to Dismiss.

¹ A list of defendants participating in the omnibus motion to dismiss briefing process is attached to the Trustee’s Opposition as Appendix A.

Dated: March 17, 2014

Respectfully submitted,
**WILMER CUTLER PICKERING HALE AND
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/s/Charles C. Platt

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CERTIFICATE OF SERVICE

I hereby certify that on March 17, 2014, I caused to be served true and correct copies of the following document *Reply and Joinder in Further Support of Defendants' Motion to Dismiss* by CM/ECF.

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